

Annual Budget

School District No. 83 (North Okanagan-Shuswap)

June 30, 2021

School District No. 83 (North Okanagan-Shuswap)

June 30, 2021

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*NOTE - Statement 1, Statement 3, Statement 5, Schedule 1 and Schedules 4A - 4D are used for Financial Statement reporting only.

ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 83 (NORTH OKANAGAN-SHUSWAP) (called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2020/2021 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

1. Board has complied with the provisions of the Act respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$89,864,707 for the 2020/2021 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2020/2021.

READ A FIRST TIME THE 16th DAY OF JUNE, 2020;

READ A SECOND TIME THE 16th DAY OF JUNE, 2020;

READ A THIRD TIME, PASSED AND ADOPTED THE 16th DAY OF JUNE, 2020;

(Corporate Seal)

Chairperson of the Board

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 83 (North Okanagan-Shuswap) Annual Budget Bylaw 2020/2021, adopted by the Board the 16th DAY OF JUNE, 2020.

Secretary Treasurer

School District No. 83 (North Okanagan-Shuswap)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	6,576,500	6,459,063
Adult	0.625	0.625
Other		5.625
Total Ministry Operating Grant Funded FTE's	6,577.125	6,465.313
Revenues	\$	\$
Provincial Grants		
Ministry of Education	81,069,812	78,128,049
Other	170,950	180,000
Other Revenue	3,246,645	3,446,645
Rentals and Leases	99,000	99,000
Investment Income	98,000	207,000
Amortization of Deferred Capital Revenue	3,390,000	3,330,000
Total Revenue	88,074,407	85,390,694
Expenses		
Instruction	67,850,422	67,050,243
District Administration	2,959,531	2,877,716
Operations and Maintenance	13,712,161	12,748,831
Transportation and Housing	4,009,081	3,828,478
Total Expense	88,531,195	86,505,268
Net Revenue (Expense)	(456,788)	(1,114,574)
Budgeted Allocation (Retirement) of Surplus (Deficit)	597,300	548,371
Budgeted Surplus (Deficit), for the year	140,512	(566,203)
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	355,000	
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(214,488)	(566,203)
Budgeted Surplus (Deficit), for the year	140,512	(566,203)

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Revenue and Expense
Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	75,000,012	71,035,977
Operating - Tangible Capital Assets Purchased	1,333,512	775,228
Special Purpose Funds - Total Expense	8,581,183	10,414,291
Special Purpose Funds - Tangible Capital Assets Purchased		353,569
Capital Fund - Total Expense	4,950,000	5,055,000
Capital Fund - Tangible Capital Assets Purchased from Local Capital		285,565
Total Budget Bylaw Amount	89,864,707	87,919,630

Approved by the Board

Signature of the Chairperson of the Board of Education _____ Date Signed _____
Signature of the Superintendent _____ Date Signed _____
DRAFT
Signature of the Secretary Treasurer _____ Date Signed _____

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Surplus (Deficit) for the year	(456,788)	(1,114,574)
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(1,333,512)	(1,128,797)
From Local Capital		(285,565)
From Deferred Capital Revenue	(3,194,280)	(2,003,929)
Total Acquisition of Tangible Capital Assets	(4,527,792)	(3,418,291)
Amortization of Tangible Capital Assets	4,950,000	5,055,000
Total Effect of change in Tangible Capital Assets	422,208	1,636,709
	-	-
(Increase) Decrease in Net Financial Assets (Debt)	(34,580)	522,135

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Operating Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	74,694,629	69,767,189
Other	170,950	180,000
Other Revenue	1,046,645	1,046,645
Rentals and Leases	99,000	99,000
Investment Income	80,000	170,000
Total Revenue	76,091,224	71,262,834
Expenses		
Instruction	59,671,806	56,716,406
District Administration	2,899,394	2,819,123
Operations and Maintenance	9,112,731	8,379,970
Transportation and Housing	3,316,081	3,120,478
Total Expense	75,000,012	71,035,977
Net Revenue (Expense)	1,091,212	226,857
Budgeted Prior Year Surplus Appropriation	597,300	548,371
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	(1,333,512)	(775,228)
Total Net Transfers	(1,333,512)	(775,228)
Budgeted Surplus (Deficit), for the year	355,000	-

School District No. 83 (North Okanagan-Shuswap)

Schedule 2A

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	72,706,286	68,909,163
ISC/LEA Recovery	(1,036,645)	(1,036,645)
Other Ministry of Education Grants		
Pay Equity	641,286	641,286
Funding for Graduated Adults	1,000	1,000
Transportation Supplement	561,925	561,925
Carbon Tax Grant		90,000
Employer Health Tax Grant		538,167
Support Staff Benefits Grant	12,000	12,000
NGN Self-Provisioning	28,000	34,704
Foundation Skills Assessment Marking	12,964	12,964
Strategic Priorities - Mental Health Grant		2,625
Teachers' Labour Settlement	1,767,813	
Total Provincial Grants - Ministry of Education	74,694,629	69,767,189
Provincial Grants - Other	170,950	180,000
Other Revenues		
Funding from First Nations	1,036,645	1,036,645
Miscellaneous		
Miscellaneous	10,000	10,000
Total Other Revenue	1,046,645	1,046,645
Rentals and Leases	99,000	99,000
Investment Income	80,000	170,000
Total Operating Revenue	76,091,224	71,262,834

School District No. 83 (North Okanagan-Shuswap)

Schedule 2B

Annual Budget - Schedule of Operating Expense by Object

Year Ended June 30, 2021

	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$
Salaries		
Teachers	29,998,991	28,104,950
Principals and Vice Principals	5,280,207	5,027,763
Educational Assistants	6,164,083	5,862,369
Support Staff	7,345,106	6,857,080
Other Professionals	2,232,521	2,116,975
Substitutes	3,019,637	2,997,003
Total Salaries	54,040,545	50,966,140
Employee Benefits	12,537,723	12,155,467
Total Salaries and Benefits	66,578,268	63,121,607
Services and Supplies		
Services	2,087,686	1,956,526
Student Transportation	9,000	9,000
Professional Development and Travel	571,430	549,580
Rentals and Leases	79,000	60,900
Dues and Fees	95,050	99,900
Insurance	201,100	224,808
Supplies	3,768,478	3,406,985
Utilities	1,610,000	1,606,671
Total Services and Supplies	8,421,744	7,914,370
Total Operating Expense	75,000,012	71,035,977

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	23,484,869	1,115,471		233,586		1,885,628	26,719,554
1.03 Career Programs	410,698	82,093		74,777		4,000	571,568
1.07 Library Services	700,621			41,004			741,625
1.08 Counselling	1,219,740						1,219,740
1.10 Special Education	3,854,930	120,019	5,573,899	50,049	273,698	555,200	10,427,795
1.30 English Language Learning	50,669						50,669
1.31 Indigenous Education	271,919	108,373	587,967	52,058	188,566	28,120	1,237,003
1.41 School Administration		3,827,158		1,214,324		155,000	5,196,482
1.60 Summer School	5,545		2,217				7,762
Total Function 1	29,998,991	5,253,114	6,164,083	1,665,798	462,264	2,627,948	46,172,198
4 District Administration							
4.11 Educational Administration		27,093		21,049	341,456	10,000	399,598
4.40 School District Governance					79,679		79,679
4.41 Business Administration				338,356	868,464	34,642	1,241,462
Total Function 4	-	27,093	-	359,405	1,289,599	44,642	1,720,739
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				75,103	215,427		290,530
5.50 Maintenance Operations				3,349,659	175,814	235,000	3,760,473
5.52 Maintenance of Grounds				166,284			166,284
5.56 Utilities							-
Total Function 5	-	-	-	3,591,046	391,241	235,000	4,217,287
7 Transportation and Housing							
7.41 Transportation and Housing Administration				125,826	89,417		215,243
7.70 Student Transportation				1,603,031		112,047	1,715,078
Total Function 7	-	-	-	1,728,857	89,417	112,047	1,930,321
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	29,998,991	5,280,207	6,164,083	7,345,106	2,232,521	3,019,637	54,040,545

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Annual Budget	2020 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	26,719,554	6,463,760	33,183,314	1,830,115	35,013,429	32,807,040
1.03 Career Programs	571,568	129,088	700,656	126,800	827,456	726,500
1.07 Library Services	741,625	170,574	912,199	40,000	952,199	943,724
1.08 Counselling	1,219,740	280,540	1,500,280	1,000	1,501,280	1,922,626
1.10 Special Education	10,427,795	2,316,534	12,744,329	257,501	13,001,830	12,299,443
1.30 English Language Learning	50,669	11,654	62,323	4,000	66,323	62,751
1.31 Indigenous Education	1,237,003	365,657	1,602,660	210,840	1,813,500	1,745,280
1.41 School Administration	5,196,482	1,081,712	6,278,194	208,300	6,486,494	6,199,747
1.60 Summer School	7,762	1,435	9,197	98	9,295	9,295
Total Function 1	46,172,198	10,820,954	56,993,152	2,678,654	59,671,806	56,716,406
4 District Administration						
4.11 Educational Administration	399,598	81,894	481,492	102,690	584,182	726,310
4.40 School District Governance	79,679	5,976	85,655	130,500	216,155	215,939
4.41 Business Administration	1,241,462	260,295	1,501,757	597,300	2,099,057	1,876,874
Total Function 4	1,720,739	348,165	2,068,904	830,490	2,899,394	2,819,123
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	290,530	61,436	351,966	104,800	456,766	409,505
5.50 Maintenance Operations	3,760,473	836,013	4,596,486	1,668,150	6,264,636	5,597,012
5.52 Maintenance of Grounds	166,284	38,245	204,529	376,800	581,329	536,782
5.56 Utilities	-	-	-	1,810,000	1,810,000	1,836,671
Total Function 5	4,217,287	935,694	5,152,981	3,959,750	9,112,731	8,379,970
7 Transportation and Housing						
7.41 Transportation and Housing Administration	215,243	48,529	263,772	19,500	283,272	260,517
7.70 Student Transportation	1,715,078	384,381	2,099,459	933,350	3,032,809	2,859,961
Total Function 7	1,930,321	432,910	2,363,231	952,850	3,316,081	3,120,478
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9	54,040,545	12,537,723	66,578,268	8,421,744	75,000,012	71,035,977

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Special Purpose Revenue and Expense

Year Ended June 30, 2021

	2021	2020 Amended
	Annual Budget	Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	6,375,183	8,360,860
Other Revenue	2,200,000	2,400,000
Investment Income	6,000	7,000
Total Revenue	8,581,183	10,767,860
Expenses		
Instruction	8,178,616	10,333,837
District Administration	60,137	58,593
Operations and Maintenance	342,430	21,861
Total Expense	8,581,183	10,414,291
Net Revenue (Expense)	-	353,569
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased		(353,569)
Total Net Transfers	-	(353,569)
Budgeted Surplus (Deficit), for the year	-	-

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead
	\$	\$	\$	\$	\$		\$	\$	\$
Deferred Revenue, beginning of year	-	-	11,000	1,600,000	-	10,000	50,000	-	-
Add: Restricted Grants									
Provincial Grants - Ministry of Education	342,430	263,129			192,000	41,650	153,222	329,608	318,656
Other				2,200,000					
Investment Income			5,000						
	342,430	263,129	5,000	2,200,000	192,000	41,650	153,222	329,608	318,656
Less: Allocated to Revenue	342,430	263,129	6,000	2,200,000	192,000	51,650	203,222	329,608	318,656
Deferred Revenue, end of year	-	-	10,000	1,600,000	-	-	-	-	-
Revenues									
Provincial Grants - Ministry of Education	342,430	263,129			192,000	51,650	203,222	329,608	318,656
Other Revenue				2,200,000					
Investment Income			6,000						
	342,430	263,129	6,000	2,200,000	192,000	51,650	203,222	329,608	318,656
Expenses									
Salaries									
Teachers									
Principals and Vice Principals					13,900	13,900	21,900		
Educational Assistants		213,926			130,000		22,500	125,450	
Support Staff	257,662						1,000		45,000
Other Professionals								114,200	
Substitutes							9,000		210,000
	257,662	213,926	-	-	143,900	13,900	54,400	239,650	255,000
Employee Benefits	59,263	49,203			33,000	2,900	13,000	49,958	58,000
Services and Supplies	25,505		6,000	2,200,000	15,100	34,850	135,822	40,000	5,656
	342,430	263,129	6,000	2,200,000	192,000	51,650	203,222	329,608	318,656
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Changes in Special Purpose Funds

Year Ended June 30, 2021

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	TOTAL
Deferred Revenue, beginning of year	\$ -	\$ -	\$ 7,500	\$ 15,000	\$ 6,000	\$ 1,699,500
Add: Restricted Grants						
Provincial Grants - Ministry of Education	4,645,988					6,286,683
Other						2,200,000
Investment Income						5,000
	4,645,988	-	-	-	-	8,491,683
Less: Allocated to Revenue	4,645,988	-	7,500	15,000	6,000	8,581,183
Deferred Revenue, end of year	-	-	-	-	-	1,610,000
Revenues						
Provincial Grants - Ministry of Education	4,645,988		7,500	15,000	6,000	6,375,183
Other Revenue						2,200,000
Investment Income						6,000
	4,645,988	-	7,500	15,000	6,000	8,581,183
Expenses						
Salaries						
Teachers	3,777,000					3,777,000
Principals and Vice Principals						49,700
Educational Assistants						491,876
Support Staff						303,662
Other Professionals						114,200
Substitutes					5,200	224,200
	3,777,000	-	-	-	5,200	4,960,638
Employee Benefits	868,988				800	1,135,112
Services and Supplies			7,500	15,000		2,485,433
	4,645,988	-	7,500	15,000	6,000	8,581,183
Net Revenue (Expense)	-	-	-	-	-	-

School District No. 83 (North Okanagan-Shuswap)

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Annual Budget			2020 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Investment Income		12,000	12,000	30,000
Amortization of Deferred Capital Revenue	3,390,000		3,390,000	3,330,000
Total Revenue	3,390,000	12,000	3,402,000	3,360,000
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	4,257,000		4,257,000	4,347,000
Transportation and Housing	693,000		693,000	708,000
Total Expense	4,950,000	-	4,950,000	5,055,000
Net Revenue (Expense)	(1,560,000)	12,000	(1,548,000)	(1,695,000)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	1,333,512		1,333,512	1,128,797
Total Net Transfers	1,333,512	-	1,333,512	1,128,797
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	
Budgeted Surplus (Deficit), for the year	(226,488)	12,000	(214,488)	(566,203)